



School of Resort & Hospitality Management

COURSE SYLLABUS

Please read this syllabus in its entirety. It is a part of the course content. Further, it is important that you understand what is required in this course and the times for completing all activities.



This Scholarly-Enriched Course has been designed to teach specific course content, which will include the production of scholarly work that utilizes writing, critical thinking, and information literacy.

SECTION 1: COURSE INFORMATION

Course Number & Name:	HFT 3404: Resort & Hospitality Financial Accounting
CRN:	11641
Course Credit Hours:	3
Semester:	Spring 2020
Department/Program:	School of Resort & Hospitality Management
Meeting Times/Location:	Mondays' 1:30 PM – 4:15PM (Room 208)
Format:	Classroom
Instructor:	Dr. Collin Ramdeen, Ph.D. Associate Professor, School of Resort & Hospitality Management Sudgen Hall, Room 218.
Office Location:	
Contact Information:	Email: cramdeen@fgcu.edu ; Phone: 239-590-1298 (Office)
Office Hours:	Please see page 24 for regular office hours and office hours during exams week for ALL three classes.
Prerequisites:	None however, (MAC 1105, ECO 2023, & ENC 3250 are required To successfully complete the course work requirements)
College Level Math Skills	Linear Algebra or Elementary Calculus (see page 10, point 1)
Economic	ECO 2023 Principles of Microeconomics (see page 10 point 2)
College Level Writing Skills:	ENC 3250 Professional writing recommend (see page 10, point 3)
Course Description:	An introduction to basic financial accounting concepts and practices applicable to resort and hospitality organizations using the industry's uniform system of accounting.
Required Text:	Hospitality Industry Financial Actg. 4E. Publisher: American Hotel & Lodging Educational Institute © 2015; ISBN 978-0-86612-451-5
Supplemental Reading:	Will be provided in the form of Word documents and PowerPoint slides. See page 24 for additional books in the library.

SECTION 1: COURSE INFORMATION CONT.

Exams & Assignments

There will be NO makeup for missed exams, assignments, and Quizzes. Please see tentative schedule for ALL due dates.

Electronic Devices

ALL electronic devices (cell phones, IPod, computers etc.) MUST be turned off and put away (out of sight) between the hours of 1:30pm & 4:15pm (this include the 15 minutes break)

Attendance Policy: In accordance with the Federal mandate students are required to complete an attendance verification activity on Canvas before the deadline during the first week of class. Please go to the class home page on Canvas and fill out the attendance verification survey (**Completed before class on January 6, 2020**). Failure to do so will result in a delay in the disbursement of your financial aid. The confirmation of attendance is required for all students, not only those receiving financial aid. **This is First Week Attendance Policy.**

Scantron:

You are required to provide scantrons for ALL exams
The FGCU bookstore sell these scantrons.

Fill out the BLUE side of each scantron for ALL exams

LCOB Accounting Dept. Policies: The calculator use is Texas Instrument BAI PLUS. **NOTE: The required calculator is the ONLY electronic device allowed to be used during class. The use of ALL other electronic devices (e.g. cell phones, IPod, laptop computers etc.) are PROHIBITED DURING CLASS. See classroom policies page 14 for failure to comply with the above policies.**

Course Website (CANVAS):

<http://elearning.fgcu.edu> (requires ID and password to login). This is an online management software that aids students in their classes by creating, managing, organizing, and housing a Web-based learning environment. On this site, I will post syllabus, assignments, grades, and PowerPoint slides.

SECTION 2: MISSION, LEARNING OUTCOMES, & MEASUREMENTS

A. PROGRAM MISSION

“The mission of the Resort and Hospitality Management program is to provide students with core competencies and experiential learning opportunities in preparation for successful management careers and leadership roles in the resort and hospitality industry and to instill values of lifelong learning and community service.”

B. PROGRAM LEARNING OUTCOMES (REVISED FALL 2014)

Upon successful completion of the program students will be able to:

1. Illustrate proficiencies and skills relevant to the operational areas of Resort and Hospitality Management.
2. Apply effective communication skills.
3. Evaluate information and make decisions using critical thinking and problem solving skills.
4. Apply ethical reasoning and professional judgment.

SECTION 2: MISSION, LEARNING OUTCOMES, & MEASUREMENTS CONT.

C. COURSE LEARNING OUTCOMES

At the completion of this course, students should be able to:

1. Adapt generally accepted accounting principles to hospitality situations, define the terms debit and credit, explain the basis of the double-entry accounting system and identify the normal balances of commonly used accounts.
2. Determine how to journalize and post accounting entries and prepare trial balance for accounts.
3. Evaluate the major classes of accounting adjustments and use them to classify adjustments.
4. Explain the purposes of the uniform system of accounts and identify those systems that are relevant to the hospitality industry.
5. Explain the purpose of performing bank reconciliation and prepare bank reconciliation.
6. Discuss the terms associated with receivables and payables, outline ways to avoid bad debt losses, and explain methods used to account for bad debt expenses.
7. Adapt broad guidelines for controlling inventories and explain the role of inventory in the calculation of profit.
8. Apply effective communication skills.
9. Apply critical thinking and problem solving skills when preparing and interpreting the balance sheet, the income statement, the statement of owner's equity, the statement of retained earnings, the statement of cash flows, and ratios analysis and interpret and discuss the purposes of each.
10. Evaluate ethical reasoning and professional judgement required for hospitality financial accounting.

D. MEASUREMENTS OF STUDENT LEARNING OUTCOMES
(Selecting Learning Activities and Integrating all Course Components)

Learning Outcomes for Course	Ways of Assessing this Kind of Learning	Actual Teaching & Learning Activities	Helpful Resources for teaching & Learning	Alignment of CLO's, to PLO'S & ILO's
1. Adapt generally accepted accounting principles to hospitality situations, define the terms debit and credit, explain the basis of the double-entry accounting system and identify the normal balances of commonly used accounts.	Exams and Assignments	Lecture, Class Discussion, & Interactive Exercises	Text, Internet, & Supplemental	ILO 1, PLO 1
2. Determine how to journalize and post accounting entries and prepare trial balance for accounts.	Exams and Assignments	Lecture, Class Discussion, & Interactive Exercises	Text, Internet, & Supplemental	ILO 1, PLO 1
3. Evaluate the major classes of accounting adjustments and use them to classify adjustments.	Exams and Assignments	Lecture, Class Discussion, & Interactive Exercises	Text, Internet, & Supplemental	ILO 1, PLO 1
4. Explain the purposes of the uniform system of accounts and identify those systems that are relevant to the hospitality industry.	Exams and Assignments	Lecture, Class Discussion, & Interactive Exercises	Text, Internet, & Supplemental	ILO 1, PLO 1
5. Explain the purpose of performing bank reconciliation and prepare bank reconciliation.	Exams and Assignments	Lecture, Class Discussion, & Interactive Exercises	Text, Internet, & Supplemental	ILO 1, PLO 1
6. Discuss the terms associated with receivables and payables, outline ways to avoid bad debt losses, and explain methods used to account for bad debt expenses.	Exams and Assignments	Lecture, Class Discussion, & Interactive Exercises	Text, Internet, & Supplemental	ILO 1, PLO 1
7. Adapt broad guidelines for controlling inventories and explain the role of inventory in the calculation of profit..	Exams and Assignments	Lecture, Class Discussion, & Interactive Exercises	Text, Internet, & Supplemental	ILO 1, PLO 1
8. Apply effective communication skills	Written Projects	Lecture using Supplemental Material	Business Writing Supplemental	ILO 2, PLO 2
9. Apply critical thinking and problem solving skills when preparing and interpreting the balance sheet, the income statement, the statement of owner's equity, the statement of retained earnings, the statement of cash flows, and ratios analysis and interpret and discuss the purposes of each.	Exams and Assignments	Lecture, Class Discussion, & Interactive Exercises	Text, Internet, & Supplemental	ILO 3, PLO 3
10. Evaluate ethical reasoning and professional judgement required for hospitality financial accounting.	Exams and Assignments	Lecture using Supplemental Material, & Case Study	Case Studies & Supplemental	ILO 3, PLO 4

ALC – Academic Learning Compact (the State of Florida requirements see 1, 2, and 3 below)

ILO – Institution Learning Outcomes (FGCU use the State of Florida requirements see 1, 2, and 3 below)

PLO – RHM Program Learning Outcomes (4) on page 2 assess using CLO's 1 to 10 above.

ALC 1 & ILO 1: Content/Discipline Knowledge & skills: assess using CLO is 1 to 7 above.

ALC 2 & ILO 2: Communication: assess using CLO 8 above

ALC 3 & ILO 3: Critical/Analytical Thinking: assess using CLO's 9 and 10 above

SECTION 3: LEARNING OUTCOME EVALUATION METHODS AND GRADING POLICIES

A. Course Grading Activities: based on the total number of points assigned below

GRADE COMPONENT	POSSIBLE POINTS	ACTUAL POINTS	CUMULATIVE TOTAL
INDIVIDUAL ASSIGNMENT			
Quiz # 1 Evaluation (Week # 2: 01/13)	5		
Written Assignment (CIK) (Week # 5: 02/03)	20		
Exam # 1 (Week # 5: 02/03)	75		
Assigned Problem # 1 (I. S.) (Week # 6: 02/10)	35		
Assigned Problem # 2 (B. S.) (Week # 7: 02/17)	35		
Assigned Problem # 3 (C. F. S.) (Week # 08: 02/24)	10		
Exam # 2 (Week # 08: 02/24)	75		
Internet Assignment (Disney) (Week # 10: 03/09)	35		
Assigned Problem # 4 (B. R.) (Week # 11: 03/16)	10		
Ethical Assignment (Week # 12: 03/23)	20		
Exam # 3 (Week # 13: 03/30)	75		
Sustainability Assignment (Week # 15: 04/13)	25		
Quiz # 2 Evaluation (Week # 16: 04/20)	5		
Exam # 4 (Week # 16: 04/20)	75		
Exam # 5 Optional ALL Chapters listed on syllabus See page 4 for clarifications (Week # 17: 04/ 27 M 1:30 PM – 3:30 PM). 120 MINUTES For student who missed 1 of the 4 required Exams			
Total Course Points	500		

NOTE: ALL grade(s) disputes MUST be done within seven (7) days of grade(s) posting during office hours listed on page 25. There will be NO EXCEPTION. Therefore, please do not send me any email regarding grades related issues.

B. How Your Final Course Grade Is Determined based on 500 points?

- | | |
|-------------------------------------|-------------------------------------|
| A = 450 (90%) - 500 (100.0%) points | B = 400 (80%) - 449 (89.9%) points |
| C = 350 (70%) - 399 (79.9%) points | D = 300 (60%) - 349 (69.9%) points |
| F = Less than - 300 (60.0%) points | |

NOTE: Review the grading scale carefully. The class is based on 500 points (100%). The cutoff for an A is 450 points (90%); 449 points is NOT an A, it is a B. The cutoff for a B is 400 points (80%), 399 points is NOT a B, it is a C. To pass this class you need a minimum of 350 points (70%)... NO EXCEPTIONS

NOTE: ALL assignments MUST be done in accordance with the University Academic Behavior Standards and Academic Dishonesty at <http://studentservices.fgcu.edu/judicialaffairs/new.html>. Failure to comply will result in zero given for the assignment, and an “F” letter grade for the entire class, and documents submitted to the Office of Student Conduct. ALL Assignments MUST be handed in at the beginning of class. Failure to hand in a printed copy will result in ZERO POINTS ASSIGN.

C. CLARIFICATIONS ON EXAMS, QUIZZES & ASSIGNMENTS

- (a) **Quiz #1: to determine your level of competency as established by the State of Florida ALC**
Given at the end of class during week # 2
- (b) **Quiz #2: to determine your level of competency as established by the State of Florida ALC**
Given before the start of Exam # 3 during week # 16
THERE IS NO MAKEUP GIVEN FOR MISSED Quiz 1 or Quiz 2 regardless of circumstances.
- (c) **Exams: there will be four required Exams (1, 2, 3 and 4) and an Optional Exam # 5. Optional Exam # 5 can be used as a substitute for missing any one of the four (4) required exams.**
- | | | |
|-----------------|---|----------------------------|
| Exam # 1 | Chapters: 1, 2, 3, & 4; | (REQUIRED EXAM) |
| Exam # 2 | Chapters: 5, 6, 17 & 18 | (REQUIRED EXAM) |
| Exam # 3 | Chapters: 8, 9, & 10 | (REQUIRED EXAM) |
| Exam # 4 | Chapters: 11, 12 & 15A | (REQUIRED EXAM) |
| Exam # 5 | Chapters: ALL Chapter Listed on the syllabus | (OPTIONAL EXAM # 5) |

THERE IS NO MAKEUP FOR EXAM(S) MISSED regardless of circumstances.

If you MISSED any of the four (4) required exams, you CAN take EXAM # 5 (Comprehensive Optional Exam) and use it as a substitute for one (1) required Exam missed.
OPTIONAL EXAM # 5 (POSTING OF ZERO FOR OPTIONAL EXAM # 5)

The Exams on Canvas were set up to drop the lowest Exam score. Therefore, after Exam # 1 results were posted in the grade column on Canvas, then ZERO (0) will be assigned to the grade column on Canvas for the Optional Exam # 5 for every student.

If a student choose to take the Optional Exam # 5, then the score received on the Optional Exam # 5 will be used to replace the ZERO (0) that was posted, and Canvas will determine which of the four (5) exam score was the lowest and then drop the lowest one. **ONLY students who missed one of the four required exams will be allowed to take Optional Exam # 5.**

Exam Policies

All students are expected to maintain the highest standards of academic honesty and integrity while taking the exam. Any violation(s) of FGCU “Academic Behavior Standards and Academic Dishonesty” will result in an automatic F in this course.

The following violations will result in an automatic “F” GRADE FOR THE SEMESTER:

- (1) Any verbal or nonverbal communication with your classmate during the time of the exam irrespective of reason(s). If you are sitting next to someone who likes to talk please kindly sit at a different location in the classroom.**
- (2) Allowing your answers to be copied by other(s), all parties involve will receive an automatic F in this course. It is your responsibility to ensure that your exam answers are NOT copied by another student(s).**
- (3) The use of ALL electronic devices (e.g. cell phones, IPod, laptop computers etc.) except approved calculators, are PROHIBITED, and MUST be turned off and put away.**
- (4) If a student is seen with any PROHIBITED electronic device once the exam starts, the student will be given an automatic ZERO (0) GRADE FOR THE SEMESTER.**
The following violations will result in an automatic “F” GRADE FOR AN EXAM:
- (5) You will NOT be allow to return to the exam room after leaving to complete the exam irrespective of reason(s).**
- (6) Getting up out of your seat before completing the exam is a disruptive behavior and you will be asked to leave the exam room and a grade of ZERO (0) will be assigned.**
- (7) Any violations of classroom conduct policies listed on page 14 of the syllabus.**

- (d) **Assigned Problems:** There are four (4) required assigned problems with due dated listed on the Home Page of Canvas. Click on the assigned problem on the Home Page and it will tell you which Module the Assigned Problem is located in. Use the template provided to complete the assigned problem. **Failure to follow the guidelines listed for completing the Assigned Problems will lead to ZERO (0) or significant reductions in points assigned for grades.**
ALL LATE Assigned Problems will be given zero (0) regardless of reason(s).

(d) Assigned Problems Cont.:

ALL assignments MUST be typed (Font size 12) using word document format otherwise a zero (0) will be given.

ALL hand written assignments will be given a grade of ZERO (0).

ALL completed Income Statement, Balance Sheet, Statement of Cash Flow, and Bank Reconciliation MUST BE ON ONE PAGE. Failure to do so will result in 50% reduction in points obtained from your submission.

ALL ASSIGNMENT ARE DUE IN CLASS BEFORE CLASS START.

ALL Assigned Problems are similar to problems done during interactive exercises in class the week before the assigned problem is due. Therefore, if a student come to class and do these interactive exercises they should NOT have any problem doing the Assigned Problems
If you need any assistance with the Assigned Problems listed below please see me during the week in which the problem identical to the Assigned Problem was done in class. My office hours are before class and immediately after class. I will NOT provide you with assistance on any assignment the week the assignment is due. This policy is in place to encourage you to do the Assigned Problems the same week they are explained in class. When you procrastinate and wait until the following week you do not remember what to do and therefore some students, copy their classmate Assigned Problem(s) and submit it/them for grades.

Submitting another student assignment(s) for grade(s) is/are a violation of FGCU student code of Conduct and therefore a ZERO (0) FOR ASSIGNMENT(S) WILL BE GIVEN TO ALL STUDENTS INVOLVE IN ACADEMIC DISHONESTY.

Assigned Problem # 1: Income Statement (Chapter 5)

Assigned Problem # 2: Balance Sheet (Chapter 6)

Assigned Problem # 3 Statement of Cash Flow (Chapter 17)

Assigned Problem # 4 Bank Reconciliation (Chapter 8)

NOTE: Students are taught to apply critical thinking and problem-solving skills in the classroom the week prior to the Assigned Problem due date using similar problems.

- e) **Written Assignment: (Minor Report)** after reading the article, “Luca Pacioli on Business Profit” you will **summarized** it in **one and a half (1.5) pages or less** in **your own words using APA style**. You **MUST** have an **introduction paragraph, supporting paragraphs, a conclusion paragraph, and the reference (s) cited supporting information used in the report**. **Any work submitted with more than one and a half (1.5) pages will ONLY be assess up to the one and a half (1.5) pages and the remainder discarded.** Business communication **MUST** be **economical, purposeful, persuasive, and reader oriented**.

Please see Canvas Home Page for detailed instructions regarding how to prepare the Written Assignment (Minor Report).

- f) **Internet Assignment (The Walt Disney Company Annual Report 2018 Summarized)**. This will be a summarized written report **using a memo format, that must have an introduction paragraph, supporting paragraph for each major question answered, a conclusion paragraph, and reference(s) cited supporting information used in your report.**

Please see Canvas Home Page for detailed instructions regarding how to prepare the Written Assignment for The Walt Disney Company Annual Report 2018 Summarized.

- g) **Sustainability Assignment (The Walt Disney Company Corporate Citizen Report for Fiscal Year 2018 Summarized)**. This will be a summarized written report **using a memo format that must have an introduction paragraph, supporting paragraph for each major question a conclusion paragraph, and reference(s) cited supporting information used in your report.**

Please see Canvas Home Page for detailed instructions regarding how to prepare the The Walt Disney Company Corporate Citizen Report for Fiscal Year 2018 Summarized.

- h) **Ethical Assignment: This is a written assignment that MUST USE A FORMAL BUSINESS LETTER FORMAT.** Please see Canvas Home Page for detailed information regarding how to prepare the Ethical Assignment.

NOTE: Assignments (e), (f), (g), and (h) provided very clear and unequivocal instructions and how to prepare these assignments. If you read the instruction once and do not understand, then read it a second or third time if necessary. If after a third time you still do not understand what to do then you will need to go to the Center for Academic Achievement (see information on Canvas Module Week #1) to get assistance on how to improve your reading and comprehension skills. Assignments (e), (f), (g), and (h) above are used to satisfied the State of Florida Board of Govenor Academic Learning Compact for Communication and Critical Thinking.

NOTE; you will be given 10 extra credit points for going to Center for Academic Achievement (CAA) to address the five major problem that are have negative impact on your ability to successfully complete this course. You MUST submit proof of your visit to the CAA by January 31, 2020 in order to receive the extra credit of 10 points. (ZERO (0) points Will be given to students who go to the CAA after January 31, 2020. Also ZERO (0) will be given if ALL five (5) requirements listed are NOT check off by the CAA.

NOTE: ALL assignments with more than one (1) page MUST be stapled before handed to me. Failure to staple your assignment is an automatic five (5) point's deduction. ALL assignment MUST be typed up using font size 12. Names written by hand on the assignment submitted will have a five (5) points taken from your actual total points received. ALL hand written assignment will received ZERO (0) POINTS

NOTE: after each sssignments (e), (f), (g), and (h) is assessed you will receive an email with written explanations regarding how the assignment was assessed. It is your responsibility to take a printed copy of your assignment and go over it with the explanations provided so that you do not make those mistakes again with future assignments. If you need further clarifications see me during office hours with the assessment review and the printed copy of your assignment.

REMINDER

ALL assignments MUST be done in accordance with the University Academic Behavior Standards and Academic Dishonesty at <http://studentservices.fgu.edu/judicialaffairs/new.html>.

Failure to comply will result in zero given for the assignment, and an "F" letter grade for the entire class, and documents submitted to the Office of Student Conduct.

ALL Assignments MUST be handed in at the beginning of class. Failure to hand in a printed copy will result in ZERO POINTS ASSIGN.

- (i) Reading Assignments: listed in the Tentative Schedule **MUST** be completed and notes Prepared from reading before attending each class. **Failure to do so will result in students NOT understanding the lecture and NOT actively participating in Interactive Classroom Exercises and poor performance on the exams.**

NOTE: you will be given extra credit quiz every class period to ensure that you read the assigned material and complete the notes before each class period There will be 10 extra credit quiz value 5 each (total 50 points). Time given: 3 minutes to answer 5 questions.

- (j) **Interactive classroom Exercises** are discuss at the end of each lecture to assess student learning outcomes and to provided valuable feedback regarding their understand of the material presented in the lecture. **Interactive classroom Exercises** are listed on Canvas under Module by week number. **You MUST print them out and start working on them before coming to class. You MUST bring printed copies of completed or partially completed interactive exercises to each class for discussion. The majority of exams questions are from these exercise.**

NOTE: you will be given extra credit for a "Problem of the Day" every class period to ensure that you do 75 % of the assigned interactive exercises that are placed on Canvas under the Module for that week of class. There will be 10 extra "Problem of the Day" value 5 points each (total 50 points). Time given: 5 minutes to solve the "Problem of the Day"

EXTRA CREDIT POINTS: under NO circumstances will additional extra credit points will be awarded at the end of the semester. NO make-up will be given for missed Extra Credit Points.

SECTION 4: TEACHING METHODS, PHILOSOPHY, & MESSAGE TO STUDENTS

A. TEACHING METHODS

Teaching method comprises lectures/discussions, in-class exercises, applied problems/projects, and oral presentations. My teaching methods are assessment oriented and designed to provide a better understanding of what students are learning and engages students more in the process of learning content and applying critical thinking skill.

B. TEACHING PHILOSOPHY

Writing a statement of my teaching philosophy reflects my personal values and consideration for the needs of my students and the university goals. At the core of my teaching philosophy is my belief that students should be educated and mentored simultaneously. Therefore, I also act as a facilitator in the learning process, rather than the mere deliverer of information. I recognized that students learn in a variety of ways, so I take great effort to accommodate their differences. I am committed to making students active participants in their education through interactive classroom lectures and collaborative learning experience. Interactive lectures, critical thinking exercise, and learning outcome analysis are employed to let students engage in creative and interactive learning activities. These activities are designed to satisfy the Students Learning Outcomes as stipulated by the FGCU, the Lutgert College of Business, and the School of Resort and Hospitality Management program. I observed that students learning are significantly enhance when they incorporate their interactive learning exercises, and learning outcome analysis. Students therefore, become more active participants in this collaborative learning process and are more responsible, dependable, and team-oriented.

C. MESSAGE TO STUDENTS

It is a privilege to be your professor this semester. I trust that this semester I can both teach you and learn from you. Together we will explore a discipline and a profession that I have been a part of for over 20 years (financial analysis/hospitality management consulting). I hope to be able to share with you my knowledge and experience, as well as my passion for the field of Resort and Hospitality Management. I have been teaching for over 15 years and it gives me measures of stupendous joy and exhilaration to be your teacher and facilitator in the classroom this semester. I hope some of my passion for RHM accounting will pass to you and that you will see this course as both a field of study and an important contribution to your professional career development.

****I encourage you to come by the office during regularly scheduled office hours.***

Why should you take accounting? Perhaps the most compelling reason for taking an accounting course, especially if you do not plan on becoming an accountant, is that accounting teaches "the language of business." No matter what your intended area of study, if you want to be successful in business, you need to know how to speak the language of business. Whether your responsibilities include **rooms** (where you will need information about revenues and expenses), **food and beverage** (where you will need information regarding the costs of food sold, expenses, revenues, labor, and overhead), **events management** (where you will need information relating to sales, and expenses), or **human resources** (where you will need information relating to the costs of the department operation), **you will use accounting information.**

The more you know about where accounting information comes from, how it is accumulated, and how it is best used, the better you will be able to perform your job.

D. How to determining if you will successfully complete this course?

1. **Did you take college level math?** That is linear Algebra or Elementary Calculus.
2. **Did you take Economic 2023 at a State University?** ECO 2023 is a course that introduces students to “the economic way of thinking.” This course provides a philosophical foundation for the entire RHM curriculum. It focuses primarily on the decisions of firms and individuals within market environments. The skills and knowledge developed in this course provide significant structural components for financial accounting, managerial accounting, finance, marketing and strategic management. **You will have a very difficult time with HFT 3404 course if you have not taken ECO 2023. Also if you are taking both HFT 3404 and ECO 2023 together you will FAIL BOTH CLASS. This is based on the last 2 years performance of students taking both courses together.**
3. **Do you have College Level Writing Skills?** Meaning you have taken ENC 3250 Professional Writing. **If you do NOT have Professional Writing Skills necessary for effective business communication you are going to have a very difficult time doing the four (4) written assignments in (e), (f), (g), and (h) used to satisfied the State of Florida Board of Governor Academic Learning Compact for Communication and Critical Thinking.**
4. **Do you have the time?** You **MUST** prepare before you come to class – read the assigned reading material and complete the assigned problem(s) each week. The general rule is that for every one (1) credit hour of class you need a minimum of three (3) hours of preparation outside of class each week. **Therefore, for a three credit hour class you will need to set aside a minimum of nine (9) hour each week for reading, making notes and doing assignments.**
5. **Can you keep up with the weekly reading and assignments?** Each assignment in accounting builds on previous assignments. If you do not understand Chapter 1, you will have difficulty in Chapter 2 and may be lost in Chapter 3.
6. **Do you have good reading and comprehension skills?** That is can you read each chapter and understand it in three (3) times or less and do 75 percent of the assigned problems on your own weekly. **If you do NOT have good reading and comprehension skills, you MUST go to Center for Academic Achievement before the end of the first week of class.**
7. **Can you focus on understanding “Why”?** This is a technical subject with its own set of rules; however, once you learn the basic rules, accounting is internally logical.
8. **Can you work problems to understand “How”?** You may be able to understand "why", but you must also be able to work problems to demonstrate your understanding.
9. **Can you write formal business reports?** Formal business reports include memos, letters, and short reports using APA style of writing.
10. **Can you do the assignments listed on Canvas?** If you read the assignments three times and do NOT understand what is required you should see an advisor at the Center for Academic Achievement.

If you answer NO to any of the above question it means that you are going to have a very difficult time understand the course material and doing the assignments, which means you will eventually failure this course. My recommendation to you would be to set up an appointment with your advisor in the College of Business regarding the ways in which you can overcome your deficiencies and take the course when you no longer have these deficiencies.

Withdrawal: Decisions to drop or remain in this class are yours. Be aware of the dates for doing so. The last date to drop this class without academic penalty is **Friday, March 27, 2020.**

SECTION 4: TEACHING METHODS, PHILOSOPHY, & MESSAGE TO STUDENTS CONT.

D. How to determining if you will successfully complete this course? Cont.

1. Be a Procedure/Winner and NOT a Procrastinator/Looser.

Producers→ Winners:

Always have an idea
Always say, "I'll do it!"
See an answer for every problem
Always say, "I can"
Look for a way to do it
Always offer solutions

Procrastinator→ Losers:

Always shows ignorance
Always say, "It's not my job!"
See a problem for every answer
Always say, "I can't"
Look for a way to get out of it
Always offer excuses

2. Act Responsible through Preparation, Attendance, and Participation.

Preparation

1. Read, study, and make notes, on the assigned chapters in textbook and supplemental books on reserve in the library each week before attending class.
2. Read, analyze and do ALL assignments listed in the tentative schedule.
3. Research and develop your own ideas and personal experience examples that relate to each topic listed in the tentative schedule.
4. Preparation will assists you with both learning and long-term retention of concepts.

Attendance

1. Class attendance are required to successfully complete this course. **I will require that you sign the class register at the end of each class period.**
2. Coming to class late (15 minutes or more after class starts) or leaving class at the break will be treated as absence from class.
3. You will sign the class register at the end of the class provide you are in compliance with number two above.
4. Attending **ALL** classes and **NOT** displaying **DISRUPTIVE BEHAVIOR** will enhance your learning through listening and doing the interactive classroom exercises with your classmates. It will also improve your long-term retention and better performance on assignments and exams.

ZERO TOLERANCE FOR CLASSROOM DISRUPTIVE BEHAVIOR (SEE PAGE 14)

Participation

What is good participation?

1. Quality, not quantity.
2. Analyzing and discussing course material.
3. Questioning the analysis of others.
4. Seeking clarification.
5. Contrasting issues within other settings, courses, and / or other countries.
6. Adherence to guidelines for professional conduct.
7. Participate actively in class discussions and interactive exercises.

D. How to determining if you will successfully complete this course? Cont.

3. Classroom Student Responsibilities for Exams, Quizzes, and Assignments

The conduct in the classroom will be in accordance with the FGCU Student Code of Conduct revised September 2015. In addition, there will be NO allowance for cheating.

The first incident of cheating will result in an immediate **ZERO “0”**, for the assignment, quiz or exam. The second will result in a **ZERO (0)** for the course and information will be submitted to the Student Code of Conduct Office.

“This is a learning environment, the best learning occurs through mistakes, and therefore at all times the work during the course should be from the student.”

4. Cooperative Learning Behavior in Class at ALL Times

To respect our right to the best possible learning environment, **classroom disruptions will not be tolerated**, please:

- Turn Off cell phones, pagers, etc. before class (or as a minimum have on silent, vibrate mode. No text messaging is allowed during class. Text messaging will result in dismissal from class session, and recorded as an absence/non-participation.
- If you arrive late or leave early, sit near the door. Please do **NOT** walk through the front of the class.
- Do **NOT** carry on side conversations when I, or others are speaking
- Eat before or after—not during class (only water is allowed in the classroom)

5. Learning and Course Expectations

Learning is your personal responsibility. The instructor is a mentor, facilitator, and coach in your active and unique learning process.

Class sessions will be formal and class participation is strongly encouraged. Questions pertaining to the course or relating to the accounting/finance/business field are also welcome throughout the semester. Class lectures will be focused on helping students understand the “WHY’s” (the concept behind the mechanics) rather than the mere mechanics of the subject matter. **Please do not use memorization as a substitute for understanding.**

After observing students for many years and drawing from my own experiences as a student, I believe that students learn best by actively questioning and explaining. In this course, I encourage you to join in class discussions and bring questions to class. This means that in order to receive the maximum benefits during class time, you will need to read the assigned topics and attempt the homework before coming to class.

It is obvious that you will both need and be expected to attend all class meetings. You also must be prepared to take part in class discussions. This does not mean that you should have all topics mastered and learned; otherwise there would be no reason for class. It does mean that you should not be hearing about the topic for the first time in class.

You will become successful by helping others become successful. One of most effective ways of learning any subject matter is to teach it to someone else. By actively engaging in-group learning, you will be practicing the attributes of questioning, organizing, and connecting knowledge. Also, you will be learning to learn and to teach others, and you will be developing interpersonal skills you will need for successful careers in accounting or any other business field.

SECTION 4: TEACHING METHODS, PHILOSOPHY, & MESSAGE TO STUDENTS CONT.

D. How to determining if you will successfully complete this course? Cont.

5. Learning and Course Expectations

The five learning conceptions are:

- 1) Learning will increase your knowledge.
- 2) Learning to understand and do not use memorization as a substitute for understanding.
- 3) Learning as the acquisition of facts which can be retained and/or utilized in practice.
- 4) Learning as the abstraction of meaning.
- 5) Learning as an interpretative process aimed at the understanding of reality.

For this course learning is a collaborative process between all the members of the class. I hope we can help each other to create a supportive learning environment throughout the term using Confucius axiomatic statement below.

**Tell me, I'll forget
Show me, I may remember
Involve me, I'll understand
-Confucius**

“You give a man a fish and you feed him for a day. You teach him to fish and you give him an occupation that will feed him for a lifetime.” (Chinese proverb.)

Boredom/Entertainment:

It is your responsibility to generate and stimulate class discussions that are related to the topics for each class period. If you do that you will NOT be bored. If you want to be entertained my commendation to you is to stay home and watch the tonight show, late show, sitcoms, or the comedy channel. Your bosses at work are NOT going to entertain you. They expect you to show up for work motivated to make positive contribution to the overall success of the operation. Therefore, the same is expected of you when you attend class.

SECTION 5: CLASSROOM FORMAT, POLICIES, & MANAGEMENT STATEMENT

A. CLASS ROOM FORMAT	MINUTES
a) Interactive Lecture/ Discussion	80
b) Interactive classroom work: i) Critical Thinking	15
c) BREAK	10
c) Interactive classroom work exercises	60
Total class time each class period	<u>165</u>

Communication and Grades Dispute(s)

I will make announcements during class and periodically communicate with the class via CRN email at eagle.fgu. If you do not have an eagle account you need to establish one. I will post grades on Canvas. Any grade dispute(s) MUST be dealt with during office hours, within seven (7) days from posting of the grade. My office hours are conveniently placed before and immediately after each class period.

SECTION 5: CLASSROOM FORMAT, POLICIES, & MANAGEMENT STATEMENT Cont.

B. CLASSROOM CONDUCT POLICIES

Class Attendance

Students are expected to attend all classes and use and Canvas on-line learning systems. Illness related absences do not relieve students from their responsibility of getting the assignment(s) completed on time. It is the responsibility of the student to obtain information from the on-line course syllabus schedule, and Canvas learning systems concerning the assignment(s) and see that it is completed and turned in on time. **If you are absent from class, you are still responsible for keeping up with assignments and any changes in the deadlines/schedule based on the progress of the class.** Office hours cannot be used as a substitute for NOT attending class. They are available for students on an as needed basis to enhance the classroom learning experience. **You MUST sign the class register at the end of each class period. It is your responsibility to ensure that you sign the class register at the end of class. Signing other students name(s) is a violation of FGCU Code of Conduct and the penalty will be an "F" grade given for the semester.**

Student Conduct

Students are expected to conduct themselves in accordance with the student code of conduct. Actions such as arriving to class late, temporarily leaving and returning to the classroom, and/or leaving class early have a significant negative impact on the learning experience of other students in the class. Please respect the learning experience of your classmates by addressing your personal issues before arriving to class.

Classroom Technology Use

Face-to-face engagement skills are an essential component of being a business professional. Therefore, except as designated by instructor, this course will be conducted in a non-wireless/non-electronic manner. Being physically present in the classroom, but not engaging in class activities through actions such as, but not limited to, checking email, surfing the Web, browsing Facebook, text messaging have a significant negative impact on the learning experience of other students in the class. Therefore, electronic devices except the calculator (Texas Instrument BAII PLUS) **are PROHIBITED DURING CLASS period and MUST BE TURNED OFF AND PUT AWAY out of sight (LCOB Accounting Department Policies. Students cannot use their computers to take notes or work on assignments during class. Note taking templates are provided on Canvas under Module for each chapter that EVERY STUDENT MUST COMPLETE before each class, because it is the same Note template that I will use to conduct the lecture.**

Cooperative Learning Behavior in Class at ALL Times (**Zero Tolerance for Disruptive Behavior**)

To respect our right to the best possible learning environment, **classroom disruptions will not be tolerated during the 165 minutes class time each week**, therefore, please comply with the following:

1. Turn Off and put away the following electronic devices (**e.g. cell phones, IPod, laptop computers etc.) DURING CLASS TIME EACH WEEK (165 minutes).**
2. If you arrive late or leave early, sit near the door. Please do **NOT** walk through the front of the class.
3. No side conversations when I, or others are speaking to the class.
4. No eating during class (only water is allowed in the classroom)
5. No disrespectful behavior to the instructor or related to the course material that is presented.
6. No use of electronic devices in the classroom to take notes (see article on Canvas for reasons).

Consequences for Disruptive Behavior (Zero Tolerance for Disruptive Behavior**).** Therefore, failure to comply will result in the following. **First Violation** — you will be asked to leave the classroom for the remainder of that class session. **Second Violation** — you will be asked to leave the classroom for the remainder of that class session and incident reported sent to FGCU Code of Conduct for disciplinary action; **Third Violation** — you will be asked to leave the classroom for the remainder of that class session and I will recommend suspension from the class to FGCU Code of Conduct. **Students are required to conduct themselves in a professional and businesslike manner at all times during the class period (165 minutes). Students who violates the classroom management policies will receive NO assistance from me in class or during office hours.**

SECTION 6: TENTATIVE CLASS SCHEDULE OUTLINED FOR SPRING 2020

WEEK	Due Date	Topics, Chapters, Assignments, & Deadlines
1	M 01/06	<p>Topic: Syllabus explained Topic: Double Entry System (see week # 1) Topic: Chapter 1: Introduction to Accounting Student Learning Outcomes:</p> <ol style="list-style-type: none"> Explain and use the accounting vocabulary (Key Terms) at the end of the chapter. Describe the accounting profession and the organizations that govern it. Identify the different types of business organizations. Apply the underlying concepts, assumptions, and principles of accounting. Evaluate the relationship among the four financial statement Differentiate between cash and accrual accounting. Use the accounting equation to analyze transactions. <p>Assignments: (1) MUST read and make notes for every chapter using the “Lecture Notes Sheet” provided on Canvas under Modules and Chapter. (2) Read the syllabus in its entirety for course content and other important information. (3) Put on your calendar the dates for EXAMS, and ASSIGNMENTS. (4) Interactive In-Class Problems # 2 & Extra Problem 1 & 2</p>
2	M 01/13	<p>Topic: Chapter 2: Accounting for Business Transaction Student Learning Outcomes:</p> <ol style="list-style-type: none"> Explain and use the accounting vocabulary (Key Terms) at the end of the chapter. Explain accounts, journals, and ledgers as they relate to recording transaction and classify accounts into major account categories. Define debits and credits and explain the basis of the double entry system. Identify normal balances of commonly used accounts Analyze transactions using T-accounts Describe the relationship between general ledger accounts and the chart of accounts. Record transactions in journals, post to the general ledger, then prepare trial balance <p>Assignments: (1) Interactive In-Class Problems # 4 & 17 QUIZ # 1: 10 Questions & 10 Minutes In class (see page 5 for further explanation)</p>
3	M 01/20	MLK HOLIDAY (NO CLASS)
4	M 01/27	<p>Topic: Chapter 3: Accounting Adjustments Student Learning Outcomes:</p> <ol style="list-style-type: none"> Explain and use the accounting vocabulary (Key Terms) at the end of the chapter. Explain the need for accounting adjustments. Differentiate between accrual and cash basis accounting. Describe the two major classifications of adjusting entries. Used deferral and accrual to classify adjustments. Prepare and post adjusting journal entries. Describe how failure to make accounting adjustments affects the financial statements Apply effective communication skills (see Canvas Module Week # 5 for teaching material). <p>Assignment: (1) Interactive In-Class Problems # 10, 11, &13</p>

SECTION 6: TENTATIVE CLASS SCHEDULE OUTLINED FOR SPRING 2020 CONT.

WEEK	Date	Topics, Chapters, Assignments, & Deadlines
4	M 01/27	<p>Topic: Chapter 4: Completing the Accounting Cycle Student Learning Outcomes:</p> <ol style="list-style-type: none"> 1. Explain and use the accounting vocabulary (Key Terms) at the end of the chapter. 2. Explain the steps in the accounting cycle. 3. Describe the purpose of the adjusted trial balance and its relationships with the balance sheet, income statement and statement of owners. 4. Explain the closing process, and the function of the post-closing trial balance. 5. Describe the worksheet and explain its function. 6. Prepare the closing entries, income statement, and balance sheet. 7. Identify the purpose of reversing entries and explain why they are used <p>Assignment: (2) Interactive In-Class Problems # Extra Problem 1 & Problem # 7</p>
<u>5</u>	<u>M 02/03</u>	<p><u>EXAM # 1: Chapters 1, 2, 3 & 4 (IN CLASS 1:30pm -2:30pm)</u> <u>50 Questions 60 Minutes. Class resume at 2:45pm.</u></p>
5	M 02/03	<p>Topic: Chapter 5: Income Statement Student Learning Outcomes:</p> <ol style="list-style-type: none"> 1. Explain and use the accounting vocabulary at the end of the chapter. 2. Identify the purpose of the income statement, its major elements and relationship to the balance sheet. 3. Determine when a sale is recorded. 4. Describe how to account for allowances, returns, and the cost of goods sold. 5. Explain how operational expenses are recorded. 6. Calculate and account for gains and losses. 7. Describe how earnings per share are calculated and reported. 8. Explain the purposes of the uniform system of accounts and its relevance. 9. Outline the contents of the income statement and purpose of departmental statement. 10. Identify the purpose of information reported on the statement of retained earnings. 11. Apply critical thinking and problem-solving skills (see Canvas Module Week # 5 for Interactive In-Class Problems). <p>Assignment: (1) Written Assignment to Summarize Article on “Luca Pacioli on Business Profit” See Module Week # 5 on Canvas due in class before class start. (2) Interactive In-Class Problems # 2, 3, & 4; Extra Problem # 1</p>
6	M 02/10	<p>Topic: Chapter 6: Balance Sheet Student Learning Outcomes:</p> <ol style="list-style-type: none"> 1. Explain and use the accounting vocabulary at the end of the chapter. 2. Explain the purpose of the balance sheet. 3. Describe the limitations of the balance sheet. 4. Define the various elements presented on the balance sheet. 5. Explain the use of foot notes on the balance sheet.. 6. List the use of the consolidate financial statements 7. Prepare the balance sheet from a trial balance with adjusting entries. 8. Apply critical thinking and problem-solving skills (see Canvas Module Week # 6 for Interactive In-Class Problems). <p>Assignments: (1) Assigned Problem # 1 (L.S) due in class before class start (2) Interactive In-Class Problems # 1, 4, 5, 13 & Extra Problem # 1</p>

SECTION 6: TENTATIVE CLASS SCHEDULE OUTLINED FOR SPRING 2020 CONT.

WEEK	Date	Topics, Chapters, Assignments, & Deadlines
7	M 02/17	<p>Topic: Chapter 17: Statement of Cash Flow</p> <p>Student Learning Outcomes:</p> <ol style="list-style-type: none"> 1. Explain and use the accounting vocabulary Terms) at the end of the chapter. 2. Identify general format, and the purposes of the statement of cash flows. 3. Distinguish transactions classifications as operating, investing, and financing activities. 4. Prepare the statement of cash flow using the direct and indirect method. 5. Differentiate the preparation of the operating, investing, and financing activities of the statement of cash flows. 6. Evaluate a company's performance with respect to cash flow. 7. Identify noncash investing and financing activities 8. Apply critical thinking and problem-solving skills (see Canvas Module Week # 7 for Interactive In-Class Problems). <p>Assignments: (1) Assigned Problem # 2 (B.S) due in class before class start (2) Interactive In-Class Problems # 10 & 11 Extra Problem # 1</p>
7	M 02/17	<p>Topic: Chapter 18: Analysis and Interpretation of Financial Statements</p> <p>Student Learning Outcomes:</p> <ol style="list-style-type: none"> 1. Explain and use the accounting vocabulary at the end of the chapter. 2. Distinguish between the five types of financial analysis. 3. Perform horizontal and vertical analysis of financial statements. 4. Calculate trend percentages and explain its advantages and limitations. 5. Explain standards used in ratio analysis. 6. Describe the purpose of ratio analysis 7. List the five classes of ratios and general purpose of each class of ratio. 8. Compute and evaluate the five classes of financial ratios. 9. Apply critical thinking and problem-solving skills (see Canvas Module Week # 7 for Interactive In-Class Problems). <p>Assignments: (1) Interactive In-Class Problems # 17 & Extra Problem # 1</p>
8	M 02/24	<p>Assignments: (1) Assigned Problem # 3 (C.F.S) due in class before class start EXAM # 2: Ch. 5, 6, 17 & 18 (INCLASS 1:30pm -3:00pm) 50 Questions 90 Minutes</p>
9	M 03/02	<p>SPRING BREAK</p>
10	M 03/09	<p>Topic: Chapter 8: Cash</p> <p>Student Learning Outcomes:</p> <ol style="list-style-type: none"> 1. Explain and use the accounting vocabulary at the end of the chapter. 2. Distinguish between cash and cash equivalents. 3. List and describe the components of internal and control procedures. 4. Explain the purpose of a voucher system and how it works 5. Describe the petty cash fund and accounting procedures related to it. 6. Prepare bank reconciliation and journalize the relating entries. 7. Compute and explain the gross and net methods of recording purchases. 8. Explain the two types of credit cards and account for sales from each type. 9. Apply internal control to cash receipts and payments. 10. Identify ethical dilemmas in an internal control situation. <p>Assignments: (1) Internet Assignment Disney (See Week # 10 on CANVAS for assignment) due in class before class start. This assignment is use to assess critical thinking taught in Week # 5; 6, & 7 (2) Interactive In-Class Problems # 5, 7, 12, & 15</p>

SECTION 6: TENTATIVE CLASS SCHEDULE OUTLINED FOR SPRING 2020 CONT.

WEEK	Date	Topics, Chapters, Assignments, & Deadlines
11	M 03/16	<p>Topic: Chapter 9: Receivables and Payables</p> <p><u>Student Learning Outcomes:</u></p> <ol style="list-style-type: none"> 1. Explain and use the accounting vocabulary at the end of the chapter. 2. Define and explain common terms associated with receivables and payables. 3. Outline ways to avoid bad debt losses. 4. Explain and calculate the direct write-off method and its major flaw. 5. Describe and calculate the allowance method for bad debt expenses. 6. Estimate bad debt expenses using the aging of accounts receivable method. 7. Estimate bad debt expenses using the percentage of sales method. 8. Account for honored and dishonored notes receivables and how to change an account receivable to a note receivable. 9. Account for interest-bearing and non-interest bearing notes 10. Explain internal controls for receivables & account for credit & debit card sales 11. <u>Evaluate ethical reasoning and professional judgement (see Canvas Module Week # 12 for teaching material).</u> <p><u>Assignments:</u> (1) <u>Assigned Problem # 4 (B.R) due in class before class start.</u> (2) <u>Interactive In-Class Problems # 16, & Extra Problem 1</u></p>
12	M 03/23	<p>Topic: Chapter 10: Inventory</p> <p><u>Student Learning Outcomes:</u></p> <ol style="list-style-type: none"> 1. Explain and use the accounting vocabulary at the end of the chapter. 2. Define four accounting principles related to inventory. 3. Identify the guidelines for controlling inventory and how does it affect profits. 4. Explain procedures for taking a physical inventory 5. Differentiate between periodic and perpetual inventory system. 6. Account for perpetual inventory using the four basic costing methods. 7. Compare the effects of the four basic costing methods for valuing inventory. 8. Distinguish between the retail and gross profit methods of valuation. 9. Apply the lower of cost or market (LCM) rules to inventory computation. 10. Measure the effect of inventory errors on the financial statements. <p><u>Assignments:</u> (1) <u>Ethical dilemma assignment due (Memo Using APA Style). See Module Week # 12 on Canvas</u></p> <p><u>Assignments:</u> (1) <u>Interactive In-Class Problems # 4, 17, & Extra Problem # 16</u></p>
12	F 03/27	LAST DAY TO DROP/WITHDRAW
13	M 03/30	<u>EXAM # 3: Ch. 8, 9, and 10,(IN CLASS 1:30am -2:45)</u> <u>50 Questions 75 Minutes. Class resume at 3:00pm.</u>
13	M 03/30	<p>Topic: Chapter 11: Property, Equipment, and Other Assets</p> <p><u>Student Learning Outcomes:</u></p> <ol style="list-style-type: none"> 1. Learn and use the accounting vocabulary (Key Terms) at the end of the chapter. 2. Account for assets listed as property and equipment on the balance sheet. 3. Distinguish and account for revenue expenditures and capital expenditures. 4. Define and use the four methods of accounting for depreciations. 5. Explain how to account for china, glassware, silver, linens, and uniforms. 6. Record disposal of an asset by sale or exchange. 7. Describe and account for assets that are listed as intangible assets or other assets on the balance sheet. 8. Report plant asset transactions on the statement of cash flows <p><u>Assignments:</u> (2) <u>Interactive In-Class Problems # 1, 12 & 15</u></p>

SECTION 6: TENTATIVE CLASS SCHEDULE OUTLINED FOR SPRING 2020 CONT.

WEEK	Date	Topics, Chapters, Assignments, & Deadlines
14	M 04/06	<p>Topic: Chapter A: Sustainability Financial Reporting and Social Responsibility</p> <p><u>Student Learning Outcomes:</u></p> <ol style="list-style-type: none"> 1. Define sustainability & its impact on economic, environmental and social issues. 2. Explain the benefits to businesses having sustainable business practices 3. Describe the Global Reporting Initiative (GRI) approach to sustainability reporting and evaluate its ability to capture the economic, environmental, and social impacts of an organization. 4. Explain, in general terms, the current sustainability accounting and reporting environment in the U.S. and E.U. 5. Explain and give examples of GAAP guidance (FASB and IASB) related to environmental issues. 6. Describe and discuss best practices for accounting and reporting Green House Gas emissions. 7. Describe and discuss best practices for accounting and reporting water usage. 8. Evaluate the criticisms leveled against sustainability reporting and provide either supporting or refuting evidence for these claims. <p><u>Assignments:</u> (1) Interactive In-Class Extra Problems # 1</p>
15	M 04/13	<p>Topic: Chapter 12: Current Liabilities and Payroll</p> <p><u>Student Learning Outcomes:</u></p> <ol style="list-style-type: none"> 1. Explain and use the accounting vocabulary (Key Terms) at the end of the chapter. 2. Distinguish between known, estimated, and contingency liabilities. 3. Account for known, uncertain, and contingency liabilities amounts 4. Differentiate and account for notes payable and accounts payable. 5. Describe and list the policies and procedures appropriate for payroll systems 6. Determine appropriate internal control for payroll systems. 7. Calculate regular and overtime pay and explain the circumstances under which each is due to staff. 8. Journalize basic payroll transactions and explain payroll taxes imposed on American employers. 9. Describe accounting for tipped employees with regards to minimum wages, tip credit, net pay, and overtime pay. 10. Calculate and account for property taxes. <p><u>Assignments:</u> (1) Sustainability Assignment (See Week # 15 on CANVAS for assignment) due in class before class start (2) Interactive Exercise In-Class Problems # 10, 13, 14, & 17</p>
16	M 04/20	QUIZ # 2: 10 QUESTIONS & 10 MINUTES (INCLASS 1:30PM – 1:40PM) Written section of Post-Test due at the beginning of class
16	M 04/20	<u>EXAM # 4: Ch. 11, 12 & 15A (IN CLASS 1:40am -2:55)</u> <u>50 Questions 75 Minutes</u>
<u>17</u>	<u>M 04/27</u>	<u>EXAM # 5 COMPREHENSIVE OPTIONAL EXAM (14 chapters)</u> <u>12 Questions 120 Minutes (INCLASS 1:30 PM – 3:30 PM)</u> <u>ONLY STUDENTS WHO MISSED ONE OF THE 4 REQUIRED EXAM IS ALLOWED TO TAKE EXAM # 5</u>

“The instructor reserves the right to amend the tentative schedule as deemed necessary.”

“It is your responsibility to keep updated on changes to the syllabus”

SECTION 7: UNIVERSITY & COLLEGE STANDARDS & POLICIES

Academic Behavior Standards and Academic Dishonesty - All students are expected to demonstrate honesty in their academic pursuits. The university policies regarding issues of honesty can be found in the **FGCU Student Guidebook** under the “Student Code of Conduct” and “Policies and Procedures” sections. All students are expected to study this document which outlines their responsibilities and consequences for violations of the policy. The FGCU Student Guidebook is available online at <http://studentservices.fgcu.edu/judicialaffairs/new.html>

NOTE: Violation of FGCU Academic Behavior Standards and Academic Dishonesty does NOT have a time limitation. Therefore, a change of grade can be made any time during or after the end of the semester.

Students are expected to maintain the highest standards of academic honesty and integrity while in this course and as a student at Florida Gulf Coast University. In addition to standard definitions of honesty, integrity, and plagiarism, this policy also prohibits you from possessing, using, viewing, accessing, or otherwise benefiting from previous and/or concurrent work products created for this course by other students or any other person, allowing persons outside your team to contribute to the creation of your team's work product, putting your name on a team project in which you did not contribute, and submitting a paper written by you for another course or occasion without the explicit knowledge and consent of the instructor. Failure to maintain these standards will result in severe academic penalties, including receiving an automatic F in this course.

A student's name on any written exercise shall be regarded as assurance that the work is the result of student's own thought and study, stated in student's own words and produced without assistance, except as quotation marks, references and footnotes acknowledging the use of other sources. Students may be authorized to work jointly, but such effort must be indicated as joint on the work submitted.

Plagiarism occurs whenever you copy someone's writing, even partially, and fail to reference it in your paper. If you copy a substantial amount of the sentence from a source, it should be referenced in quotes. If you paraphrase it, you must reference it but you do not need quotes. If any member of a team is found plagiarizing, they and their entire team will be given an automatic ZERO (0) for their assignment and turned over to Judicial Affairs. If anyone in your team is caught plagiarizing, then the whole team will be given a 0 for the assignment. **IF YOU HAVE ANY QUESTIONS AS TO WHETHER SOMETHING WILL BE CONSIDERED PLAGERIZED, BE SAFE AND REFERENCE THE SOURCE.**

Please remember that plagiarism is a serious offense and will not be tolerated. Plagiarism in projects will result in a failing grade of ZERO (0) POINTS and may lead to more serious consequences (**FGCU Student Guidebook** under the “Student Code of Conduct”). Therefore, your projects must be original material. **Also copying your classmate assignment(s) and turn them in will result in a failing grade of ZERO (0) POINTS for ALL parties involved.**

Writing Policy

All students are expected to communicate effectively in written English. Proper attention to grammar, spelling, punctuation, on and proofreading is required. Assignments with several errors will lead to a reduction in grade.

Copyright – The university requires all members of the university community to familiarize themselves and to follow copyright and fair use requirements. You are individually and solely responsible for violations of copyright and fair use laws. The university will neither protect nor defend you nor assume any responsibility for employee or student violations of fair use laws. Violations of copyright laws could subject you to federal and state civil penalties and criminal liability, as well as disciplinary action under university policies.

SECTION 7: UNIVERSITY & COLLEGE STANDARDS & POLICIES CONT.

University Nondiscrimination Statement

Florida Gulf Coast University is committed to ensuring equity and fairness for all University employees, students, visitors, vendors, contractors and other third parties. As such, the University prohibits discrimination on the bases of race, color, national origin, ethnicity, religion, age, disability, sex (including sexual harassment/assault), gender identity/expression, marital status, sexual orientation, veteran status or genetic predisposition with regard to admissions, employment, programs or other activities operated by the University. This prohibition extends to enforcement of **Title IX** of the Education Amendments of 1972. Questions or complaints should be directed to the Office of Institutional Equity and Compliance (OIEC). The OIEC's phone number is (239)745-4366; the OIEC email address is OIEC@fgcu.edu.

Disability Accommodations Services - Florida Gulf Coast University, in accordance with the Americans with Disabilities Act and the university's guiding principles, will provide classroom and academic accommodations to students with documented disabilities. If you need to request an accommodation in this class due to a disability, or you suspect that your academic performance is affected by a disability, please see me or contact the Office of Adaptive Services. The Office of Adaptive Services is located in the Wellness Building. The phone number is 239-590-7956 or Video Phone (VP) 239-243-9453. In addition to classroom and campus accommodations, individuals with disabilities are encouraged to create their personal emergency evacuation plan and FGCU is committed to providing information on emergency notification procedures. You can find information on the emergency exits and Areas of Rescue Assistance for each building, as well as other emergency preparedness materials on the Environmental Health and Safety and University Police Department websites. If you will need assistance in the event of an emergency due to a disability, please contact Adaptive Services for available services and information.

University Policy about Student Observance of Religious Holidays - All students at Florida Gulf Coast University have a right to expect that the University will reasonably accommodate their religious observances, practices, and beliefs. Students, upon prior notification to their instructors, shall be excused from class or other scheduled academic activity to observe a religious holy day of their faith. Students shall be permitted a reasonable amount of time to make up the material or activities covered in their absence. Students shall not be penalized due to absence from class or other scheduled academic activity because of religious observances. Where practicable, major examinations, major assignments, and University ceremonies will not be scheduled on a major religious holy day. A student who is to be excused from class for a religious observance is not required to provide a second party certification of the reason for the absence.

<http://www.fgcu.edu/generalcounsel/files/policies/4.005%20Student%20Observance%20of%20Religious%20Holidays.pdf>

Grading Policies and Grading Systems - The grading system at FGCU is described in the FGCU Catalog and is overseen by the Office of Planning and Institutional Performance.

(<http://www.fgcu.edu/catalog/>)

In accordance with Family Educational Rights and Privacy Act, 1974 (FERPA), grades may not be announced in class or displayed in any public view by use of the Student ID number (or social security number) in a paper or electronic format. Electronic display format includes email or a web-based environment such as Canvas.

Retention of Papers, Tests, Student and Class Records - University policy dictates that any materials, hardcopy or electronic, that contribute to the determination of a course grade be maintained by individual faculty for one full academic year after the end of the semester. In addition, departments/programs must maintain all records pertinent to grades for any faculty no longer with the university.

SECTION 7: UNIVERSITY & COLLEGE STANDARDS & POLICIES CONT.

Eagle Mail - is Florida Gulf Coast University's student e-mail system. Your FGCU Eagle Mail account **MUST** be activated. If you are a first time student, you will need your PIN and Student ID, both of which are assigned at registration.

- If you don't know your PIN, you will need to go to the Registrar's office to retrieve it.
- To activate your account, visit <http://admin.fgcu.edu/IS/applications/studentaccts/activate.asp>.
- The Canvas (at <http://elearning.fgcu.edu>) will be used as the primary application for learning and communication. Additional course information may be distributed via Eagle Mail, so make sure you know how to retrieve your Eagle mails, and check it very frequently (**at least once a day**).
- Log in to Canvas at <http://elearning.fgcu.edu>. You need to use FGCU Eagle Mail account and password to log in.
- Assignments, instructions, and other course information on Canvas are integral components of the course material and are hereby incorporated as part of this syllabus.

The FGCU Writing Center - assists student writers through free, accessible, learning-based writing consultations. Our primary goals are to help students improve their abilities to think independently, to write critically, and to learn and implement strategies that will assist them in producing effective writing assignments. Consultants help writers with brainstorming, formulating a clear thesis, developing their ideas, and revising. Writing Center sessions are designed to assist writers in improving their ability to revise independently. Writing Consultants also help writers identify issues of style and mechanics; however, **they do not edit or proofread**. The Writing Center is located in Library West, 202C. Library West is not accessible from the main Library building (Library East). Phone: 239/590-7141

SECTION 8: UNIVERSITY & SUPPORT RESOURCES

1. Annual Schedule

The schedule for accounting department courses offered (information on semester, day/night, other) can be found by clicking: <http://www.fgcu.edu/CoB/acgbs/curriculummap.html> then click VIEW the ANNUAL SCHEDULE.

2. Planning for pre-registration and graduation

Planning for pre-registration and graduation is your responsibility. The above schedules and LCOB advisors, along with the course prerequisite sequences described in the FGCU Catalog and degree program sheets, should assist you in ensuring that your plans are successfully implemented. Course substitutions and prerequisite exceptions will be granted only for exceptional circumstances that are clearly beyond the student's control. Poor or lack of planning is not one of those circumstances.

3. Useful FGCU Resources for Students:

ONLINE: Florida Gulf Coast University Catalog (<http://www.fgcu.edu/catalog/>)

ONLINE: Florida Gulf Coast University Student Guide Book (<http://studentservices.fgcu.edu/JudicialAffairs/>)

ONLINE: Florida Gulf Coast University Code of Conduct (<http://studentservices.fgcu.edu/JudicialAffairs/>)

4. Service-Learning

Information on integrating service-learning into the course and course syllabus is available online at <http://www.fgcu.edu/Connect/>

5. Distance-Learning

Information on distance learning courses is available online at <http://itech.fRcu.edu/distance/>

6. Online Tutorials

Information on online tutorials to assist students is available online at <http://www.fitcu.edu/support/>

SECTION 8: UNIVERSITY & SUPPORT RESOURCES Cont.

7. Canvas Learning Management System and Demonstration Site Information on Canvas is available online at <http://canvas.fgcu.edu/> and <https://fgcu.instructure.com/courses/7692>

8. Library Resources

Main page: <http://library.fgcu.edu/>

Tutorials & Handouts: <http://library.fgcu.edu/RSD/Instruction/tutorials.htm>

Research Guides: <http://fgcu.libguides.com/>

Faculty Support: http://library.fgcu.edu/faculty_index.html

9. LCOB Statement:

Center for Academic Achievement

The Center for Academic Achievement (CAA) provides academic support services to all FGCU students. Students can take advantage of our free peer tutoring and Supplemental Instruction sessions for lower-level math and science courses, as well as workshops to facilitate the development of skills necessary for college success. If you would like to participate in any of our programs, learn about tutoring services, or meet with an Academic Retention Coordinator, please visit the CAA in Library 103 or call us at (239) 590-7906. Our website is www.fgcu.edu/caa.

10. Protocol for Online Classes

Respondus Monitor – Remote, Online Exam Monitoring

In order to protect the integrity of online assessments that are delivered to students off site in a non-proctored location, this course may employ *Respondus Monitor* technology that will allow for the web-enabled monitoring of exams and quizzes. Students must own a computer device and an associated webcam that meet the minimum requirements of the University's standard remote monitoring system.

Additional information:

Respondus Monitor overview: <http://respondus.com/products/monitor/>

Respondus Monitor Faculty Training and Workshops: TBA

Respondus LockDown Browser – Classroom and/or Remote Online Exams

In order to protect the integrity of classroom *or* remote online exams, this course may employ *Respondus LockDown Browser* technology that will allow for the student's temporary restriction to a designated online testing website, disabling the ability to print, copy, access other applications or move to any other URL for the duration of the assessment. This technology may be used on campus in University computer classrooms *or* for remote delivery of quizzes and exams. [For online classes only: students must own a computer that meets the minimum requirements of the University's standard lock down browser application.] Additional information:

Respondus LockDown Browser overview: <http://respondus.com/products/lockdown-browser/>

Respondus LockDown Browser Faculty Training and Workshops: TBA

Lecture Capture Technology/FGCU Capture – Classroom Recording

This course may employ technology that will allow for audio and/or video recording of live classroom sessions. This lecture capture technology is utilized for the sole purpose of enhancing student learning. It may provide for supplemental student instruction via secure links to recorded session(s), the live stream of courses, presentations of off-site guest speakers and/or the delivery of course instruction utilizing "flipped classroom" methodologies. Student questions and/or comments may be included as a part of any session being recorded. See FGCU-CAPTURE for additional details and training <http://aets.fgcu.edu/fgcucapture.asp>

11. Counseling and Psychological Services (CAPS)

Counseling and Psychological Services (CAPS) provides free counseling and therapy services (including psychiatry) to all FGCU students. Please walk in to the second floor Howard Hall office any week day between 8:30 and 4:30 to schedule an initial contact appointment. Visit the CAPS website at www.fgcu.edu/caps for more information. CAPS offers a 24/7 Helpline at (239) 745-3277 (EARS).

SECTION 9: SUPPLEMENTAL BOOKS IN THE LIBRARY (OPTIONAL)

Fundamental f Accounting Principles 14th Edition, K.D. Larson & Chiappetta, HF5635. P775

Prologue: The meaning of ethics in business and accounting Pages 12-14

Chapter 1: Financial Statements Pages 20-40

Chapter 2 Recording Transactions Pages 61-85

Chapter 7: Bank Reconciliation Pages 279-285

Financial Accounting Reporting & Analysis 6th. Edition, Stice, Stice & Diamond, HF5635.D514

Chapter 3: Financial Statements Analysis Page 71

Chapter 4: Balance Sheet Page 118

Chapter 5: Income Statements Page 171

Chapter 6: Statement of Cash Flow Page 224

Accounting for Hospitality Managers 4th. Edition, R. Cote, HF5686.H75

Chapter 1: Hotel Revenue Accounting Page 3

Chapter 3: Property and Equipment Page 73

Chapter 5: Payroll Accounting Page 117

Chapter 7: Hotel Income Statements Page 235

Chapter 8: Ratio Analysis of Income Statement Page 263

Chapter 9: Hotel Balance Sheet Page 293

Chapter 10: Ratio Analysis of Balance Sheet Page 315

Chapter 11: Statement of Cash Flow Page 333

Basic Hotel & Restaurant Accounting 5th. Edition, R. Cote , HF5686.H75. C626

Chapter 9: Restaurant Accounting Page 235

Chapter 10: Hotel Accounting Page 269

Chapter 11: Internal Control Page 303

Chapter 12: How to read and Analyze Financial Statements Page 321

Hospitality Financial Accounting Weygandt, Kieso, Kimmel & Defranco, HF5686.H75.H66

Chapter 3: Recording Process Page 74

Chapter 4: Adjusting the Accounts Page 110

Chapter 5: Completion of the Accounting Cycle Page 142

Chapter 10: Inventories and Internal Controls Page 298

Chapter 11: Accounts Receivables Page 330

SECTION 9: SUPPLEMENTAL BOOKS IN THE LIBRARY (RESERVE 2 HOURS USAGE)

Effective Writing: A Hand Book for Accountants 6th Edition, C. May & G. May, HF5719.M375

Part 1: Communication Strategies Page 1

Part 2: Business Documents Page 133

Part 3: Writing and Your Career Page 192

The Business Writer's Handbook 9th. Edition, G. Alred, C. Brusaw, & W. Oliu, HF5726.B874

Section 1: Business Writing Documents & Elements

Appendix Page 38

Conclusions Page 104

Figures Page 208

Introduction Page 284

Tables Page 524

Section 2: Correspondence

Letters Page 305

Memos Page 325

Communicating in Business: An Action-Oriented Approach, Wayne & Dauwalder, HF5718.W39 1994

Chapter 5 Communicating and getting Action Through Memos and E-Mail, 129-165 Pages

MUST use Memo Format on Page 135 for assignment(s) requiring Memo Format

Chapter 6 Clear and Productive Business Correspondence, pages 169-194

MUST use Formal Business Letter Format on Page 180 for assignment(s) requiring Formal Business Letter Format (Block Style Letter Format).

SECTION 10: OFFICE HOURS FOR THE SEMESTER

REGULAR OFFICE HOURS POSTED OUTSIDE OFFICE

M 12:15pm - 1:15pm; M 4:15pm - 5:30 pm;
W 4:00pm - 5:15pm; W 8:15pm - 8:30pm; and
R 4:00pm - 5:15pm; R 8:00pm - 8:15pm

OFFICE HOURS DURING REGULAR EXAM WEEKS

THURSDAY: 01/30: 3:45PM – 5:15PM (1 1/2 HOURS)

MONDAY: 02/03: 11:15PM – 1:15PM (2.00 HOURS)

WEDNESDAY: 02/05: 3:45PM – 5:15PM (1 1/2 HOURS)

THURSDAY: 02/20: 3:45PM – 5:15PM (1 1/2 HOURS)

MONDAY: 02/24: 11:15PM – 1:15PM (2.00 HOURS)

WEDNESDAY: 02/26: 3:45PM – 5:15PM (1 1/2 HOURS)

THURSDAY: 03/19: 3:45PM – 5:15PM (1 1/2 HOURS)

MONDAY: 03/30: 11:15PM – 1:15PM (2.00 HOURS)

WEDNESDAY: 04/01: 3:45PM – 5:15PM (1 1/2 HOURS)

OFFICE HOURS DURING FINAL EXAM WEEK

REVISED OFFICE HOURS will start on Monday April 27, 2020 and end on Friday, May 1, 2020 (Total Office Hours = 10) .

M 10:00pm -12:00 pm;

W 1:00pm - 3:00 pm;

R 1:00pm - 3:00 pm; and

F 9:30am – 1:30pm (Last day for grade(s) dispute for Exam # 4)

NOTE: ALL grade(s) dispute MUST be done within 7 days of the grade(s) posting during office hours listed above. There will be NO EXCEPTION(S).

Please kindly do not sent me any email regarding your grade(s), please see me during office hours LISTED on the syllabus.

SECTION 11: SUPPLEMENTAL BOOK IN THE LIBRARY (OPTIONAL)

OPTIONAL READING MATERIAL For Improving Writing

The following optional reading material can be used to enhance students understanding of the course:

a) Accounting Journals

Journal of Accountancy	HF5601 J7 197:6
The Practical Accountant	HF5601 P65 37:6
CPA Journal	HF5601 N53 74:5
Accountancy	HF5601 S6 133:1326
Journal of Management Accounting	HF5657.4 J68 15
Financial Executives	HF5001 F42x 20:4

b) General Business Management

California Management Review	HD28 C18 46:3
MIT Sloan Management Review	HD28 I18 14 45:3
Security Management	HD38 I53 48:5
Business Week	HF5001 B89 338:2
Fortune	HF5001 F 147:10
Harvard Business Review	HF5001 H382:5

c) Hospitality Management

Cornell Quarterly	TX901 C67 45:1
Hotel and Motel Management	TX901 H59 219:4
Hotel Business	TX901 H8412x 13:11
International Journal of Hospitality and Tourism	TX901 I 57x 4:3
Lodging Hospitality	TX901 L6 60:7
Nation's Restaurant News	TX901 N37 38:22
International Journal of Hospitality Management	TX911.3 M27 I56 23:1
International Journal of Contemporary Hospitality Management	TX911.3 M27 I555x 16:1
Journal of Hospitality Financial Management	TX911.3 F5 J68x 9:1

“An optimist is one who sees an opportunity in every difficulty. A pessimist is one who sees difficulty in every opportunity.” - Sir Winston Churchill –

“Excuses are tools for procrastinators”

Requirements for an “A”

**Proactive Approach to Learning + Thoughtful Execution = Excellent
Performance = “A”**

Now let's Execute & Follow Through....

**It is your responsible to read, comprehend, and comply
with ALL information provided in the syllabus**